

REAL PROPERTY TAX COMMITTEE
February 26, 2021 4:00 p.m.

AGENDA

Chair: Eric Connolly

Members:

Ed Kinowski
Jack Lawler
Bill Peck
Dan Pemrick
Mike Smith - VC
Mo Wright

- I. Welcome and Attendance
- II. Approval of the minutes of the January 11, 2021 meeting
- III. Real Property – Anna Stanko
 - A. Correction of Tax Bill – Town of Charlton 224.-1-49
 - B. Correction of Tax Bill – Town of Galway 186.-2-44.2
 - C. Correction of Tax Bill – Town of Galway 200.-2-3
 - D. Correction of Tax Bill – Town of Galway 210.-1-47
- IV. Authorizing the cancellation of delinquent, current and prospective taxes for several properties. Anna Stanko – Real Property
- V. Other Business
- VI. Adjournment

Due to public health and safety concerns related to COVID-19, there is limited capacity in the Boardrooms. The public will have an opportunity to hear the meeting live via an audio signal using this call-in number and access code:

Dial: 1-978-990-5145

Access Code: 1840389



SARATOGA COUNTY

PRE-RESOLUTION MEMORANDUM

TO: Steve Bulger, County Administrator
Jason Kemper
Hugh Burke Esq., County Attorney

FROM: Anna Stanko

DATE: 2/17/2021

Committee: Real Property

1. Budget Amendments: No
2. Amendments to the Compensation Schedule: No
3. Details on what the resolution will authorize:

The Resolution will authorize a correction to the tax roll and generate a new tax bill for tax parcel 224.-1-49 in the Town of Charlton. According to the Town of Charlton Assessor, school taxes were relieved to the Town & County bill in error. A corrected tax bill in the amount of \$1942.83 should be generated.

4. Vendors/contractors Selected: _____
- a. Less desirable alternatives: _____
 - b. Were bids/proposals solicited: _____
 - c. Was the contractor selected the lowest bid or proposal: _____
 - d. Was the contract awarded on the best value methodology: _____
 - e. Is the vendor/contractor a sole source: _____
 - g. Commencement date of contract term: [Click here to enter a date.](#)
 - h. Termination of contract date: [Click here to enter a date.](#)
 - i. Contract renewal and term: _____
 - j. Contact information (names, addresses): _____
 - k. Is the vendor/contractor an LLS, PLLC or partnership: _____
 - l. State of vendor/contractor organization: _____
 - m. Time element and why: _____
 - n. Other remarks: _____

5. Is this an annual housekeeping resolution: **no**
- a. What were the terms of the prior resolution: _____
 - b. Are the terms changing: **No**
 - c. What is the reason for the change in terms: n/a

6. Is a new position being created: **No**



SARATOGA COUNTY

- a. Effective date [Click here to enter a date.](#)
- b. Salary and grade: _____

7. Is a new employee being hired: No

- a. Full name of the new employee including suffixes: _____
- d. City/Town of residence: _____
- e. Effective date of employment [Click here to enter a date.](#)
- f. Salary and grade _____
- g. Appointed position: _____
- h. Term: _____

8. Is a grant being accepted: No

- a. Source of grant funding: _____
- b. Amount of grant: \$ _____
- c. Purpose grant will be used for: _____
- d. Equipment and/or services being purchased with the grant: _____
- e. Time period grant covers: _____

9. Remarks: **Real Property Tax Law 550(2)(h) allows for a correction to the tax roll and a corrected tax bill if a clerical error has been made.**

Director's Report
Application for Correction of 2021 Taxes

Town of: Charlton

Tax map #: 224.-1-49

Applicant: King Neptune NYS, LLC
403 Cedarhurst St.
Islip Terrace, NY 11752

Property: 1326 Route 147
Amsterdam, NY 12010

New York State Real Property Tax Law Type of Error: RPTL Section 550 (2)(h) Clerical error: an incorrect entry on a tax roll of a relieved school tax which has been previously paid.

Report of Investigation: The school tax collector reported that taxes were paid on 9/30/2020 but were not credited to account resulting in school taxes being relieved onto the 2021 Town/County tax bill in error.

Director's Recommendation: I recommend the Board of Supervisors authorize a correction to the tax roll and a new tax bill generated omitting the relieved school taxes in the amount of \$7,389.64 including penalties & interest.

The applicant has filed for this correction during the time period to pay the Town and County tax without penalty and interest and therefore has 8 days from the date the corrected tax bill is mailed to pay the corrected tax. After the 8 days, interest and penalties may be added.

Original Tax
\$9,332.47


Corrected Tax
\$1,942.83

Difference
\$7,389.64



Anna Stanko, Director
Real Property Tax Service

2/10/2021
Date

Approved: 

Andrew Jarosh, Treasurer

2/12/2021
Date

Real Property Tax Committee Recommendation:

() approved
() disapproved

Eric Connolly, Chairman
Real Property Tax Committee

Date



Application for Corrected Tax Roll

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners <u>King Neptune NYS, LLC</u>					
Mailing address of owners (number and street or PO box) <u>1326 Sacandaga Road</u>			Location of property (street address) <u>1326 Route 147</u>		
City, village, or post office <u>Amsterdam</u>		State <u>ny</u>	ZIP code <u>12010</u>	City, town, or village <u>Amsterdam</u>	
		State <u>N.Y.</u>	ZIP code <u>12010</u>		
Daytime contact number [REDACTED]		Evening contact number <u>9</u>		Tax map number of section/block/lot. Property identification (see tax bill or assessment roll) <u>224-1-49</u>	
Account number (as appears on tax bill) <u>000168</u>			Amount of taxes currently billed <u>\$ 9,332.47</u>		
Reasons for requesting a correction to tax roll: <u>School taxes were paid on September 30, 2020 in the amount of \$6,770.79 however, property tax bill contains a school reliev of \$7,389.64</u>					

I hereby request a correction of tax levied by Town of Charlton for the year(s) 2021.
(County, city, village, etc.)

Signature of applicant <u>[Signature]</u>	Date <u>1/21/21</u>
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Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls. If a *Directed reinstatement*, see instructions.

Date application received <u>1/29/21</u>	Period of warrant for collection of taxes <u>1/1/21 to 3/31/21</u>
Last day for collection of taxes without interest <u>1/31/21</u> <i>Per Governor's AS E.O. 202-92 2/21/2021</i>	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <u>[Signature]</u>	Date <u>2/2/2021</u>

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of _____ who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____ : (insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error Error in essential fact Unlawful Entry Directed reinstatement

Amount of taxes currently billed <u>\$9,332.47</u>	Corrected tax <u>\$1,942.83</u>
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason):

Signature of chief executive officer, or official designated by resolution	Date
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Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application only **before** the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Directed reinstatement

Indicate the type of error only for an Enhanced STAR Exemption or a senior citizens exemption that is being reinstated under the *good cause* authorization of Real Property Tax Law (RPTL) sections 425(6)(a-2) or 467(8-a). In such a case, the written report of the county director or village assessor must indicate that there has been a good cause finding, and a copy of the written report must be attached to this form.

Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
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ASSESSOR'S DEPOSITION

Town of Charlton

Date 1/21/21

In the matter of the application of:

King Neptune LLC
Applicant

000168
Account #

1326 Sacandaga Road
Address

224.-1-49
Tax Map Section Block Lot

Amsterdam ny 12010
City State Zip Code

Charlton
Jurisdiction

(Name of owner as listed on appropriate tax roll or assessment roll, if different from applicant)

- For: Corrected Real Property Tax
- Refund of Real Property Tax
- Credit of Real Property Tax

2021
For the year(s)

After having made a diligent inquiry into the facts and circumstances relative to the actions and/or decisions of this office which resulted in the placement of the subject parcel and its associated data upon the assessment roll, we find the following:

School taxes were paid on September 30, 2020 in the amount of \$6,770.79 however, the 2021 Property Tax Bill contains a school reliev of \$7,389.64.

And therefore, based upon the foregoing, this office hereby recommends that the following action be taken:

School reliev removed from property tax bill + a new bill to be issued.

*NEW ASSESSMENT = \$339,800.00

[Signature]

Assessor

Assessor
Assessor
Assessor

I have read the following deposition and concur with this action, including the introduction by me of a corrective resolution before the Board of Supervisors of the County of Saratoga, as appropriate.

[Signature]

Supervisor
1.26.21 2021



CORRECTED TAX: **x**

REFUND TAX:

Date: 2/1/21

Name/Address: King Neptune NYS, LLC
 403 Cedarhurst St.
 Islip Terrace, NY 11752

Year: 2021
 Town: Charlton
 SWIS: 412200
 S/B/L: 224.-1-49

Location: 1326 Route 147

Calculations

	Assessed Value:	tax rate per \$1000	
Gen County	314,300	0.152717	\$48.00
NYS mandates	314,300	3.431309	\$1,078.46
Charlton Ambulance	314,300	0.259432	\$81.54
W. Charlton Fire	339,800	2.162548	\$734.83
			\$0.00
		TOTAL	\$1,942.83
		original tax bill	\$9,332.47
		corrected amount:	<u>\$1,942.83</u>
		refund/difference	\$7,389.64

Explanation:
 The School tax collector reported that taxes were paid on 9/30/2020 but were not credited to account resulting in school taxes being re-levied onto the 2021 Town/County tax bill in error.

SARATOGA COUNTY

2021 COUNTY AND TOWN REAL PROPERTY TAX BILL

Bill No.: 000168
 Sequence No.: 000155
 Page No.: 01 of 01

*For Fiscal Year 01/01/2021 to 12/31/2021 *Warrant Date 12/31/2020

MAKE CHECKS PAYABLE TO

SUSAN MCBURNIE TAX COLLECTOR
 758 CHARLTON RD
 CHARLTON NY 12019
 PAY ONLINE
 WWW.TOWNOFCHARLTON.ORG

224.-1-49
 King Neptune NYS LLC
 403 Cedarhurst St
 Islip Terrace, NY 11752

TO PAY IN PERSON

TOWN HALL 518-384-0152
 JAN TUES & THUR & SAT ONLY
 9-12 NOON
 FEB & MAR BY APPOINTMENT OR
 MAILED PAYMENT

Bill No.
 000168

PROPERTY ADDRESS & LEGAL DESCRIPTION

SWIS: 412200 S/B/L 224.-1-49

Location: 1326 Route 147
 Town of Charlton

School: Galway 1
 113 Cattle farm

Roll Sect.: 1
 Acreage: 42.16

Estimated State Aid: Cnty: 36,658,687
 Town: 286,359

PROPERTY TAXPAYER'S BILL OF RIGHTS

The assessor estimates the **Full Market Value of this property as of JULY 1, 2019** was: 499,706

The Total Assessed Value of this property is: 339,800

The **Uniform Percentage of Value** used to establish assessments in your municipality was: 68.00%

If you feel your assessment is too high, you have the right to seek a reduction in the future. A publication entitled "Contesting your assessment" is available at the assessor's office and online at www.tax.ny.gov Please note that the period for filing complaints on the above assessment has passed.

Apply for Third Party Notification By: 11/01/2021

EXEMPTION	VALUE	TAX PURPOSE	FULL VALUE EXEMPTION	EXEMPTION	VALUE	TAX PURPOSE	FULL VALUE EXEMPTION
AG DISTRIC	25,500	CO/TOWN/SCH	37,500				

PROPERTY TAXES

Taxing Purpose	Total Tax Levy	% Levy Change From Prior Year	Taxable Assessed Value or Units	Rates per \$1000 or per Unit	Tax Amount
GENERAL COUNTY	1,956,302	-10.7	314,300.00	.152717	48.00
NYS MANDATES	65,027,000	3.3	314,300.00	3.431309	1,078.46
SCHOOL RELEVY					7,389.64
Charlton Ambulance	89,809	-1.4	314,300.00	.259432	81.54
W. charlton fire	128,113	2.6	339,800.00	2.162548	734.83

MAY BE SUBJECT TO PAYMENT UNDER AG DIST LAW UNTIL 2024

PAYMENT SCHEDULE	Penalty	Amount	Total Due is:
If Paid By:			
01/31/2021	0.0%	0.00	9,332.47
02/28/2021	1.0%	93.32	9,425.79
03/31/2021	2.0%	186.65	9,521.12

TOTAL TAXES DUE \$9,332.47
 If Paid By: 01/31/2021

NOTICE MARCH PAYMENT HAS 2% PENALTY PLUS AN ADDITIONAL \$ 2.00 HAS BEEN ADDED PER SEC. 987 OF THE REAL PROPERTY TAX LAW.

2021 COUNTY and TOWN REAL PROPERTY REMITTANCE STUB

King Neptune NYS LLC
 403 Cedarhurst St
 Islip Terrace, NY 11752

Payment Received By:
 Check:
 Cash:
 Date:

Bill No.: 000168
 412200 224.-1-49
 Bank Code:
 Town of Charlton
 School: Galway 1
 Property Location: 1326 Route 147

TOTAL TAXES DUE
 If Paid By: 01/31/2021 *****9,332.47
 02/28/2021 9,425.79
 03/31/2021 9,521.12

412200000168



REMITTANCE STUB MUST BE RETURNED WITH PAYMENT. IF A RECEIPT IS NEEDED, RETURN ENTIRE BILL AND CHECK THIS BOX

GALWAY CENTRAL SCHOOL

Notice of 2020 School Tax
 NYS Taxation and
 Finance School Code: 212

RECEIPT

The total amount of local assistance to be received from the State of New York during the school year July 1, 2020 - June 30, 2021 is \$1,115,236.47
 The estimated tax to be raised is \$11,048,166.00
 % Changed from prior year 1.9900



Tax Collector - Barbara Sleight

GALWAY CENTRAL SCHOOL
 5317 Sacandaga Rd
 Galway NY 12074

2020-000408

PROPERTY DESCRIPTION
 ADDRESS: 1326 ROUTE 147
 TOWN: Charlton
 SBL: 224.-1-49
 SWIS: 412200
 PROPERTY CLASS: 113
 ESCROW CODE:

KING NEPTUNE NYS
 1326 SACANDAGA RD
 AMSTERDAM NY 12010

An estimated STAR check has been or will be mailed to you by the NYS Tax Department. Any overpayment or underpayment can be reconciled on your next tax return or STAR credit check.

Full Market Value as of July 01, 2019 \$499,706.00
 Total Assessed Value as of July 01, 2020 \$339,800.00
 Uniform Percentage of Value 68.00

<u>Exemption</u>	<u>Ex Amt</u>	<u>Full Ex Amt</u>
AGRICULTURAL DIST.	\$25,500.00	\$37,500.00

PROPERTY TAXES	Taxable Assessed		
	Before STAR	Rate per \$1000	
SCHOOL TAX	\$314,300.00	21.1882530	\$6,659.47
LIBRARY	\$314,300.00	0.3541810	\$111.32
			\$6,770.79
<u>If Paid Between</u>		<u>Penalty</u>	<u>Penalty Amt</u>
10/01/2020 - 10/31/2020		2.00 %	\$135.42
			\$6,906.21

US Postmark determines date of payment.

\$6,770.79 x 2% = \$135.42 - School chg. Add \$6,770.79 then x 7% = \$483.43

RECEIPT

*6,906.21
 483.43
 7,389.64 Reliev amount*

RECEIPT

BALLSTON SPA NATIONAL BANK
 PO BOX 259
 BALLSTON SPA NY 12020
 2020 - 2021 SCHOOL TAX

RECEIPT

2020 - 2021 Payment Information Installment	Principal Paid	Penalty Paid	Total Received	Payment Date	Batch	Payer
1	\$6,770.79	\$0.00	\$6,770.79	9/30/20		
	\$6,770.79	\$0.00	\$6,770.79			

224.-1-49

PAID IN FULL



SARATOGA COUNTY

PRE-RESOLUTION MEMORANDUM

TO: Steve Bulger, County Administrator
Jason Kemper
Hugh Burke Esq., County Attorney

FROM: Anna Stanko

DATE: 2/17/2021

Committee: Real Property

1. Budget Amendments: No
2. Amendments to the Compensation Schedule: No
3. Details on what the resolution will authorize:

The Resolution will authorize a correction to the tax roll and generate a new tax bill for tax parcel 186.-2-44.2 in the Town of Galway. According to the Town of Galway Assessor, school taxes were relieved to the Town & County bill in error. A corrected tax bill in the amount of \$1091.20 should be generated.

4. Vendors/contractors Selected: _____
- a. Less desirable alternatives: _____
 - b. Were bids/proposals solicited: _____
 - c. Was the contractor selected the lowest bid or proposal: _____
 - d. Was the contract awarded on the best value methodology: _____
 - e. Is the vendor/contractor a sole source: _____
 - g. Commencement date of contract term: [Click here to enter a date.](#)
 - h. Termination of contract date: [Click here to enter a date.](#)
 - i. Contract renewal and term: _____
 - j. Contact information (names, addresses): _____
 - k. Is the vendor/contractor an LLS, PLLC or partnership: _____
 - l. State of vendor/contractor organization: _____
 - m. Time element and why: _____
 - n. Other remarks: _____

5. Is this an annual housekeeping resolution: **no**
- a. What were the terms of the prior resolution: _____
 - b. Are the terms changing: **No**
 - c. What is the reason for the change in terms: n/a

6. Is a new position being created: **No**



SARATOGA COUNTY

- a. Effective date [Click here to enter a date.](#)
- b. Salary and grade: _____

7. Is a new employee being hired: No

- a. Full name of the new employee including suffixes: _____
- d. City/Town of residence: _____
- e. Effective date of employment [Click here to enter a date.](#)
- f. Salary and grade _____
- g. Appointed position: _____
- h. Term: _____

8. Is a grant being accepted: No

- a. Source of grant funding: _____
- b. Amount of grant: \$ _____
- c. Purpose grant will be used for: _____
- d. Equipment and/or services being purchased with the grant: _____
- e. Time period grant covers: _____

9. Remarks: **Real Property Tax Law 550(2)(h) allows for a correction to the tax roll and a corrected tax bill if a clerical error has been made.**

Director's Report
Application for Correction of 2021 Taxes

Town of: Galway

Tax map #: 186.-2-44.2

Applicant: Kayla Sue Dodds
2243 Alexander Rd.
Galway, NY 12074

Property: 2243 Alexander Rd.
Galway, NY 12074

New York State Real Property Tax Law Type of Error: RPTL Section 550(2)(h) Clerical error: an incorrect entry on a tax roll of a relieved school tax which has been previously paid.

Report of Investigation: The school tax collector reported that taxes were paid on 9/30/2020 but were not credited to account resulting in school taxes being relieved onto the 2021 Town/County tax bill in error.

Director's Recommendation: I recommend the Board of Supervisors authorize a correction to the tax roll and a new tax bill generated omitting the relieved school taxes in the amount of \$3,513.72 including interest & penalties.

The applicant has filed for this correction during the time period to pay the Town and County tax without penalty and interest and therefore has 8 days from the date the corrected tax bill is mailed to pay the corrected tax. After the 8 days, interest and penalties may be added.

Original Tax
\$4,604.92

Corrected Tax
\$1,091.20


Difference
\$3,513.72



Anna Stanko, Director
Real Property Tax Service

2/10/2021

Date

Approved: 

Andrew Jarosh, Treasurer

2/12/2021

Date

Real Property Tax Committee Recommendation:

() approved
() disapproved

Eric Connolly, Chairman
Real Property Tax Committee

Date



Department of Taxation and Finance
Office of Real Property Tax Services

Application for Corrected Tax Roll

REC RP-554
FEB 01 2021
(12/19)

REAL PROPERTY TAX SERVICES
SARATOGA COUNTY, NY

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners Kayla Sue Dodds			Location of property (street address) 2243 Alexander Rd.		
Mailing address of owners (number and street or PO box) 2243 Alexander Road			City, town, or village Galway		
City, village, or post office Galway		State NY	ZIP code 12074	State N.Y.	
Daytime contact number [REDACTED]		Evening contact number [REDACTED]		Tax map number of section/block/lot: Property Identification (see tax bill or assessment roll) 186.-2-44.2	
Account number (as appears on tax bill)			Amount of taxes currently billed 4,604.92		
Reasons for requesting a correction to tax roll: School taxes were paid appropriately but were relevelled on Town/County bill.					

I hereby request a correction of tax levied by Saratoga County/Town of Galway for the year(s) 2021
(County, city, village, etc.)

Signature of applicant <i>Kayla Sue Dodds</i>	Date 1/26/2021
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Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 2/1/21	Period of warrant for collection of taxes 1/1/21 to 3/31/21
Last day for collection of taxes without interest 1/31/21	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <i>Carrie Stebo</i>	Date 2/2/2021

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of _____ who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____
(insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error Error in essential fact Unlawful Entry

Amount of taxes currently billed \$4,604.92	Corrected tax \$1,091.20
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____

Signature of chief executive officer, or official designated by resolution	Date
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ASSESSOR'S DEPOSITION

Town of Galway

Date January 26, 2021

In the matter of the application of: Kayla Sue Dodds

Applicant
2243 Alexander Road
Address
Galway NY 12074
City State Zip Code

Account #
186.-2-44.2
Tax Map Section Block Lot

Town of Galway, Saratoga County
Jurisdiction

(Name of owner as listed on appropriate tax roll or assessment roll, if different from applicant)

- For: Corrected Real Property Tax ()
Refund of Real Property Tax ()
Credit of Real Property Tax ()
Cancellation of Real Property Tax ()

2021
For the year(s)

After having made a diligent inquiry into the facts and circumstances relative to the actions and/or decisions of this office which resulted in the placement of the subject parcel and its associated data upon the assessment roll, we find the following:
The property owner paid their school taxes appropriately and before due date.

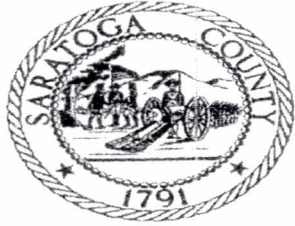
And therefore, based upon the foregoing, this office hereby recommends that the following action be taken:
School relevy be removed from their Town/County tax bill

*NEW ASSESSMENT = \$ 255,000

Victoria L. Hays Assessor
Assessor
Assessor

I have read the following deposition and concur with this action, including the introduction by me of a corrective resolution before the Board of Supervisors of the County of Saratoga, as appropriate.

[Signature]
Supervisor



CORRECTED TAX: x

REFUND TAX:

Date: 2/4/21

Name/Address:	Kayla Sue Dodds	Year	2021
	2243 Alexander Rd.	Town:	Galway
	Galway, NY 12074	SWIS	413289
		S/B/L	186.-2-44.2

Location: 2243 Alexander Rd.

Calculations

	Assessed Value:	tax rate per \$1000	
Gen County	255,000	0.030430	\$7.76
NYS mandates	255,000	2.312967	\$589.81
Town General	255,000	0.642591	\$163.86
Highway	255,000	0.364135	\$92.85
Ambulance District	255,000	0.333246	\$84.98
Fire Protection	255,000	0.595855	\$151.94
			\$1,091.20
		TOTAL	\$1,091.20
		original tax bill	\$4,604.92
		corrected amount:	<u>\$1,091.20</u>
		refund/difference	\$3,513.72

Explanation:
 The School tax collector reported that taxes were paid on 9/30/2020 but were not credited to account resulting in school taxes being releived onto the 2021 Town/County tax bill in error.

SARATOGA COUNTY

2021 COUNTY AND TOWN REAL PROPERTY TAX BILL

Bill No.: 001422
 Sequence No.: 001119
 Page No.: 01 of 01

*For Fiscal Year 01/01/2021 to 12/31/2021 *Warrant Date 12/31/2020

MAKE CHECKS PAYABLE TO

TOWN OF GALWAY TAX COLLECTOR
 TOWN HALL 5910 SACANDAGA RD
 GALWAY NY 12074 OR ONLINE AT
 WWW.TOWNOFGALWAYNY.ORG
 PLUS SERVICE CHARGE

186.-2-44.2
 Dodds Kayla Sue
 2243 Alexander Rd
 Galway, NY 12074

TO PAY IN PERSON

TOWN HALL COMPLEX
 MONDAY JAN ONLY 7AM - 5PM
 TUE WED THURS 7AM - 5PM
 EXACT CHANGE REQUIRED
 518-882-6070 EXT 10

Bill No.
 001422

PROPERTY ADDRESS & LEGAL DESCRIPTION

SWIS: 413289 S/B/L 186.-2-44.2

Location: 2243 Alexander Rd

Town of Galway

School: Galway 1

210 1 Family Res

Roll Sect.: 1

Acreage: 2.19

Estimated State Aid: Cnty: 36,658,687
 Town: 240,000

PROPERTY TAXPAYER'S BILL OF RIGHTS

The assessor estimates the Full Market Value of this property as of JULY 1, 2019 was: 255,000
 The Total Assessed Value of this property is: 255,000

The Uniform Percentage of Value used to establish assessments in your municipality was: 100.00%

If you feel your assessment is too high, you have the right to seek a reduction in the future. A publication entitled "Contesting your assessment" is available at the assessor's office and online at www.tax.ny.gov Please note that the period for filing complaints on the above assessment has passed.
 Apply for Third Party Notification By: 11/01/2021

EXEMPTION VALUE TAX PURPOSE FULL VALUE EXEMPTION EXEMPTION VALUE TAX PURPOSE FULL VALUE EXEMPTION

PROPERTY TAXES

Taxing Purpose	Total Tax Levy	% Levy Change From Prior Year	Taxable Assessed Value or Units	Rates per \$1000 or per Unit	Tax Amount
GENERAL COUNTY	1,956,302	-10.7	255,000.00	.030430	7.76
NYS MANDATES	65,027,000	3.3	255,000.00	2.312967	589.81
GENERAL TOWN	300,000	-3.2	255,000.00	.642591	163.86
HIGHWAY	170,000	0.0	255,000.00	.364135	92.85
SCHOOL RELEVY					3,513.72
Ambulance District	160,340	0.0	255,000.00	.333246	84.98
Fire protection	267,240	0.0	255,000.00	.595855	151.94

PAYMENT SCHEDULE Penalty Amount Total Due is:

If Paid By:	Penalty	Amount	Total Due is:
01/31/2021	0.0%	0.00	4,604.92
02/28/2021	1.0%	46.05	4,650.97
03/31/2021	2.0%	92.10	4,698.02

TOTAL TAXES DUE \$4,604.92
 If Paid By: 01/31/2021

NOTICE MARCH PAYMENT HAS 2% PENALTY PLUS AN ADDITIONAL \$ 1.00 HAS BEEN ADDED PER SEC. 987 OF THE REAL PROPERTY TAX LAW.

2021 COUNTY and TOWN REAL PROPERTY REMITTANCE STUB

Dodds Kayla Sue
 2243 Alexander Rd
 Galway, NY 12074

Payment Received By:
 Check:
 Cash:
 Date:

Bill No.: 001422
 413289 186.-2-44.2

Bank Code:
 Town of Galway
 School: Galway 1
 Property Location: 2243 Alexander Rd

TOTAL TAXES DUE
 If Paid By: 01/31/2021 *****4,604.92
 02/28/2021 4,650.97
 03/31/2021 4,698.02



REMITTANCE STUB MUST BE RETURNED WITH PAYMENT.
 IF A RECEIPT IS NEEDED, RETURN ENTIRE BILL AND CHECK THIS BOX

GALWAY CENTRAL SCHOOL

Notice of 2020 School Tax
 NYS Taxation and
 Finance School Code: 212

RECEIPT

The total amount of local assistance to be received
 from the State of New York during the school year
 July 1, 2020 - June 30, 2021 is \$1,115,236.47
 The estimated tax to be raised is \$11,048,166.00
 % Changed from prior year 1.9900

#2020-001440-1#

Tax Collector - Barbara Sleight

PROPERTY DESCRIPTION

GALWAY CENTRAL SCHOOL
 5317 Sacandaga Rd
 Galway NY 12074

2020-001440

ADDRESS: 2243 ALEXANDER RD
 TOWN: Galway
 SBL: 186.-2-44.2
 SWIS: 413289
 PROPERTY CLASS: 210
 ESCROW CODE:

DODDS KAYLA SUE
 2243 ALEXANDER RD
 GALWAY NY 12074

Your tax savings this year resulting from the New York State school
 tax relief (STAR) program is : \$516.00

Note: This year's STAR exemption benefit cannot exceed last year's
 benefit.

Full Market Value as of July 01, 2019 \$255,000.00
 Total Assessed Value as of July 01, 2020 \$255,000.00
 Uniform Percentage of Value 100.00

Exemption	Ex Amt	Full Ex Amt
BAS STAR	\$37,210.00	\$37,210.00

PROPERTY TAXES Taxing Purpose	Taxable Assessed		
	Before STAR	Rate per \$1000	
SCHOOL TAX	\$255,000.00	14.4080120	\$3,674.04
LIBRARY	\$255,000.00	0.2408430	\$61.42
LESS STAR SAVINGS:			-\$516.00
			\$3,219.46
If Paid Between		Penalty	Penalty Amt
10/01/2020 - 10/31/2020		2.00 %	\$64.39
US Postmark determines date of payment.			\$3,283.85
<i>County Treas 7.00% \$229.87</i>			<i>\$3,513.72</i>

RECEIPT

RECEIPT

BALLSTON SPA NATIONAL BANK
 PO BOX 259
 BALLSTON SPA NY 12020
 2020 - 2021 SCHOOL TAX

RECEIPT

2020 - 2021 Payment Information Installment	Principal Paid	Penalty Paid	Total Received	Payment Date	Batch	186.-2-44.2 Payer
1	\$3,219.46	\$0.00	\$3,219.46	9/30/20	FLAG-01	DODDS KAYLA SUE
	\$3,219.46	\$0.00	\$3,219.46			

PAID IN FULL



SARATOGA COUNTY

PRE-RESOLUTION MEMORANDUM

TO: Steve Bulger, County Administrator
Jason Kemper
Hugh Burke Esq., County Attorney

FROM: Anna Stanko

DATE: 2/17/2021

Committee: Real Property

1. Budget Amendments: No
2. Amendments to the Compensation Schedule: No
3. Details on what the resolution will authorize:

The Resolution will authorize a correction to the tax roll and generate a new tax bill for tax parcel 200.-2-3 in the Town of Galway. According to the Town of Galway Assessor, school taxes were re-levied to the Town & County Bill in error. A corrected tax bill in the amount of \$926.97 should be generated.

4. Vendors/contractors Selected: _____
- a. Less desirable alternatives: _____
 - b. Were bids/proposals solicited: _____
 - c. Was the contractor selected the lowest bid or proposal: _____
 - d. Was the contract awarded on the best value methodology: _____
 - e. Is the vendor/contractor a sole source: _____
 - g. Commencement date of contract term: [Click here to enter a date.](#)
 - h. Termination of contract date: [Click here to enter a date.](#)
 - i. Contract renewal and term: _____
 - j. Contact information (names, addresses): _____
 - k. Is the vendor/contractor an LLS, PLLC or partnership: _____
 - l. State of vendor/contractor organization: _____
 - m. Time element and why: _____
 - n. Other remarks: _____

5. Is this an annual housekeeping resolution: **no**
- a. What were the terms of the prior resolution: _____
 - b. Are the terms changing: **No**
 - c. What is the reason for the change in terms: n/a

6. Is a new position being created: **No**
- a. Effective date [Click here to enter a date.](#)



SARATOGA COUNTY

b. Salary and grade: _____

7. Is a new employee being hired: No

a. Full name of the new employee including suffixes: _____

d. City/Town of residence: _____

e. Effective date of employment [Click here to enter a date.](#)

f. Salary and grade _____

g. Appointed position: _____

h. Term: _____

8. Is a grant being accepted: No

a. Source of grant funding: _____

b. Amount of grant: \$ _____

c. Purpose grant will be used for: _____

d. Equipment and/or services being purchased with the grant: _____

e. Time period grant covers: _____

9. Remarks: **Real Property Tax Law 550(2)(h) allows for a correction to the tax roll and a corrected tax bill if a clerical error has been made.**

Director's Report
Application for Correction of 2021 Taxes

Town of: Galway

Tax map #: 200.-2-3

Applicant: Johanna L. Kinney, LE
5198 Armer Rd.
Ballston Spa, NY 12020

Property: 5198 Armer Rd.
Ballston Spa, NY 12020

New York State Real Property Tax Law Type of Error: RPTL Section 550(2)(h) Clerical error: an incorrect entry on a tax roll of a relieved school tax which has been previously paid.

Report of Investigation: The school tax collector reported that taxes were paid on 10/4/2020 but were not credited to account resulting in school taxes being relieved onto the 2021 Town/County tax bill in error.

Director's Recommendation: I recommend the Board of Supervisors authorize a correction to the tax roll and a new tax bill generated omitting the relieved school taxes in the amount of \$3,925.01 including interest & penalties.

The applicant has filed for this correction during the time period to pay the Town and County tax without penalty and interest and therefore has 8 days from the date the corrected tax bill is mailed to pay the corrected tax. After the 8 days, interest and penalties may be added.

Original Tax
\$4,851.98

Corrected Tax
\$926.97

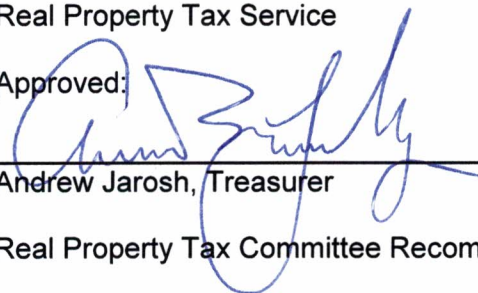
Difference
\$3,925.01



Anna Stanko, Director
Real Property Tax Service

2/10/2021
Date

✓ Approved:



Andrew Jarosh, Treasurer

2/12/2021
Date

Real Property Tax Committee Recommendation:

() approved
() disapproved

Eric Connolly, Chairman
Real Property Tax Committee

Date



Department of Taxation and Finance
Office of Real Property Tax Services

Application for Corrected Tax Roll

RECEIVED
RP-554
(12/19)
FEB 01 2021

REAL PROPERTY TAX SERVICES
SARATOGA COUNTY, NY

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners Johanna Kinney, LE		Location of property (street address) JN me	
Mailing address of owners (number and street or PO box) 5198 Armer Road		City, town, or village Ballston Spa	
City, village, or post office	State NY	ZIP code 12020	State NY
Daytime contact number	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 200.-2-3	
Account number (as appears on tax bill)		Amount of taxes currently billed \$4,851.98	
Reasons for requesting a correction to tax roll: School taxes were paid appropriately but were relieved on Town/County bill.			

I hereby request a correction of tax levied by Saratoga County/Town of Galway for the year(s) 2021
(County, city, village, etc.)

Signature of applicant 	Date 1.26.21
----------------------------	------------------------

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 2/1/21	Period of warrant for collection of taxes 1/1/21 to 3/31/21
Last day for collection of taxes without interest 1/31/21	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official 	Date 2/2/2021

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of _____ who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____ : (insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error Error in essential fact Unlawful Entry

Amount of taxes currently billed \$4,851.98	Corrected tax \$926.97
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____

Signature of chief executive officer, or official designated by resolution	Date
--	------



ASSESSOR'S DEPOSITION

Town of Galway

Date January 26, 2021

In the matter of the application of:
Johanna Kinney

Applicant
5198 Armer Road

Address
Ballston Spa NY 12020
City State Zip Code

(Name of owner as listed on appropriate tax roll or assessment roll, if different from applicant)

- For: Corrected Real Property Tax (checked)
Refund of Real Property Tax ()
Credit of Real Property Tax ()
Cancellation of Real Property Tax ()

Account #
200.-2-3

Tax Map Section Block Lot

Town of Galway, Saratoga County
Jurisdiction

2021

For the year(s)

After having made a diligent inquiry into the facts and circumstances relative to the actions and/or decisions of this office which resulted in the placement of the subject parcel and its associated data upon the assessment roll, we find the following:
The property owner paid their school taxes appropriately and before due date.

And therefore, based upon the foregoing, this office hereby recommends that the following action be taken:
School relevy be removed from their Town/County tax bill

*NEW ASSESSMENT = \$245,500

Victoria R. Hayn Assessor
Assessor
Assessor

I have read the following deposition and concur with this action, including the introduction by me of a corrective resolution before the Board of Supervisors of the County of Saratoga, as appropriate.

[Signature]
Supervisor



CORRECTED TAX: x

REFUND TAX:

Date: 2/4/21

Name/Address:	Johanna L. Kinney, LE	Year	2021
	5198 Armer Rd.	Town:	Galway
	Ballston Spa, NY 12020	SWIS	413289
		S/B/L	200.-2-3

Location: 5198 Armer Rd.

Calculations

	Assessed Value:	tax rate per \$1000	
Gen County	245,500	0.030430	\$7.47
NYS mandates	245,500	2.312967	\$567.83
Town General	122,750	0.642591	\$78.88
Highway	122,750	0.364135	\$44.70
Ambulance District	245,500	0.333246	\$81.81
Fire Protection	245,500	0.595855	\$146.28
			\$926.97
		TOTAL	\$926.97
		original tax bill	\$4,851.98
		corrected amount:	\$926.97
		refund/difference	\$3,925.01

Explanation:

The School tax collector reported that taxes were paid on 10/4/2020 but were not credited to account resulting in school taxes being relieved onto the 2021 Town/County tax bill in error.

SARATOGA COUNTY

2021 COUNTY AND TOWN REAL PROPERTY TAX BILL

Bill No.: 002286
 Sequence No.: 001831
 Page No.: 01 of 01

*For Fiscal Year 01/01/2021 to 12/31/2021 *Warrant Date 12/31/2020

MAKE CHECKS PAYABLE TO

TOWN OF GALWAY TAX COLLECTOR
 TOWN HALL 5910 SACANDAGA RD
 GALWAY NY 12074 OR ONLINE AT
 WWW.TOWNOFGALWAYNY.ORG
 PLUS SERVICE CHARGE

200.-2-3
 Kinney Johanna L LE
 5198 Armer Rd
 Ballston Spa, NY 12020

TO PAY IN PERSON

TOWN HALL COMPLEX
 MONDAY JAN ONLY 7AM - 5PM
 TUE WED THURS 7AM - 5PM
 EXACT CHANGE REQUIRED
 518-882-6070 EXT 10

Bill No.
 002286

PROPERTY ADDRESS & LEGAL DESCRIPTION

SWIS: 413289 S/B/L 200.-2-3

Location: 5198 Armer Rd

Town of Galway
 School: Galway 1
 210 1 Family Res

Roll Sect.: 1
 Acreage: .93

Estimated State Aid: Cnty: 36,658,687
 Town: 240,000

PROPERTY TAXPAYER'S BILL OF RIGHTS

The assessor estimates the Full Market Value of this property as of JULY 1, 2019 was: 245,500
 The Total Assessed Value of this property is: 245,500
 The Uniform Percentage of Value used to establish assessments in your municipality was: 100.00%

If you feel your assessment is too high, you have the right to seek a reduction in the future. A publication entitled "Contesting your assessment" is available at the assessor's office and online at www.tax.ny.gov Please note that the period for filing complaints on the above assessment has passed.
 Apply for Third Party Notification By: 11/01/2021

EXEMPTION	VALUE	TAX PURPOSE	FULL VALUE EXEMPTION	EXEMPTION	VALUE	TAX PURPOSE	FULL VALUE EXEMPTION
PH-DIS T	122,750	TOWN	122,750				

PROPERTY TAXES

Taxing Purpose	Total Tax Levy	% Levy Change From Prior Year	Taxable Assessed Value or Units	Rates per \$1000 or per Unit	Tax Amount
GENERAL COUNTY	1,956,302	-10.7	245,500.00	.030430	7.47
NYS MANDATES	65,027,000	3.3	245,500.00	2.312967	567.83
GENERAL TOWN	300,000	-3.2	122,750.00	.642591	78.88
HIGHWAY	170,000	0.0	122,750.00	.364135	44.70
SCHOOL RELEVY					3,925.01
Ambulance District	160,340	0.0	245,500.00	.333246	81.81
Fire protection	267,240	0.0	245,500.00	.595855	146.28

PAYMENT SCHEDULE

If Paid By:	Penalty	Amount	Total Due is:
01/31/2021	0.0%	0.00	4,851.98
02/28/2021	1.0%	48.52	4,900.50
03/31/2021	2.0%	97.04	4,950.02

TOTAL TAXES DUE \$4,851.98
 If Paid By: 01/31/2021

NOTICE MARCH PAYMENT HAS 2% PENALTY PLUS AN ADDITIONAL \$ 1.00 HAS BEEN ADDED PER SEC. 987 OF THE REAL PROPERTY TAX LAW.

2021 COUNTY and TOWN REAL PROPERTY REMITTANCE STUB

Kinney Johanna L LE
 5198 Armer Rd
 Ballston Spa, NY 12020

Payment Received By:
 Check:
 Cash:
 Date:

Bill No.: 002286
 413289 200.-2-3

Bank Code:
 Town of Galway
 School: Galway 1
 Property Location: 5198 Armer Rd

TOTAL TAXES DUE
 If Paid By: 01/31/2021 *****4,851.98
 02/28/2021 4,900.50
 03/31/2021 4,950.02



REMITTANCE STUB MUST BE RETURNED WITH PAYMENT.
 IF A RECEIPT IS NEEDED, RETURN ENTIRE BILL AND CHECK THIS BOX

GALWAY CENTRAL SCHOOL

Notice of 2020 School Tax
 NYS Taxation and
 Finance School Code: 212

RECEIPT

The total amount of local assistance to be received from the State of New York during the school year July 1, 2020 - June 30, 2021 is \$1,115,236.47
 The estimated tax to be raised is \$11,048,166.00
 % Changed from prior year 1.9900



Tax Collector - Barbara Sleight

PROPERTY DESCRIPTION

GALWAY CENTRAL SCHOOL
 5317 Sacandaga Rd
 Galway NY 12074

2020-000793

ADDRESS: 5198 ARMER RD
 TOWN: Galway
 SBL: 200.-2-3
 SWIS: 413289
 PROPERTY CLASS: 210
 ESCROW CODE:

KINNEY JOHANNA L LE
 5198 ARMER RD
 BALLSTON SPA NY 12020

Your tax savings this year resulting from the New York State school tax relief (STAR) program is : \$0.00

Note: This year's STAR exemption benefit cannot exceed last year's benefit.

Full Market Value as of July 01, 2019 \$245,500.00
 Total Assessed Value as of July 01, 2020 \$245,500.00
 Uniform Percentage of Value 100.00

Exemption Ex Amt Full Ex Amt

PROPERTY TAXES	Taxable Assessed		
	Taxing Purpose	Before STAR	
SCHOOL TAX	\$245,500.00	14.4080120	\$3,537.17
LIBRARY	\$245,500.00	0.2408430	\$59.13

\$3,596.30

If Paid Between	Penalty	Penalty Amt	
10/01/2020 - 10/31/2020	2.00 %	\$71.93	\$3,668.23

US Postmark determines date of payment.

County Treas. 7.00010 \$256.78 \$3,925.01

RECEIPT

RECEIPT

BALLSTON SPA NATIONAL BANK
 PO BOX 259
 BALLSTON SPA NY 12020
2020 - 2021 SCHOOL TAX

RECEIPT

2020 - 2021 Payment Information Installment	Principal Paid	Penalty Paid	Total Received	Payment Date	Batch	Payer
1	\$3,596.30	\$71.93	\$3,668.23	10/4/20	FLAG01	KINNEY JOHANNA L LE
	\$3,596.30	\$71.93	\$3,668.23			

200.-2-3

PAID IN FULL



SARATOGA COUNTY

PRE-RESOLUTION MEMORANDUM

TO: Steve Bulger, County Administrator
Jason Kemper
Hugh Burke Esq., County Attorney

FROM: Anna Stanko

DATE: 2/17/2021

Committee: Real Property

1. Budget Amendments: No
2. Amendments to the Compensation Schedule: No
3. Details on what the resolution will authorize:

The Resolution will authorize a correction to the tax roll and generate a new tax bill for tax parcel 210.-1-47 in the Town of Galway. According to the Town of Galway Assessor, school taxes were re-levied to the Town & County bill in error. A corrected tax bill in the amount of \$1190.27 should be generated.

4. Vendors/contractors Selected: _____
- a. Less desirable alternatives: _____
 - b. Were bids/proposals solicited: _____
 - c. Was the contractor selected the lowest bid or proposal: _____
 - d. Was the contract awarded on the best value methodology: _____
 - e. Is the vendor/contractor a sole source: _____
 - g. Commencement date of contract term: [Click here to enter a date.](#)
 - h. Termination of contract date: [Click here to enter a date.](#)
 - i. Contract renewal and term: _____
 - j. Contact information (names, addresses): _____
 - k. Is the vendor/contractor an LLS, PLLC or partnership: _____
 - l. State of vendor/contractor organization: _____
 - m. Time element and why: _____
 - n. Other remarks: _____

5. Is this an annual housekeeping resolution: **no**
- a. What were the terms of the prior resolution: _____
 - b. Are the terms changing: **No**
 - c. What is the reason for the change in terms: n/a

6. Is a new position being created: **No**
- a. Effective date [Click here to enter a date.](#)



SARATOGA COUNTY

b. Salary and grade: _____

7. Is a new employee being hired: No

a. Full name of the new employee including suffixes: _____

d. City/Town of residence: _____

e. Effective date of employment [Click here to enter a date.](#)

f. Salary and grade _____

g: Appointed position: _____

h. Term: _____

8. Is a grant being accepted: No

a. Source of grant funding: _____

b. Amount of grant: \$ _____

c. Purpose grant will be used for: _____

d. Equipment and/or services being purchased with the grant: _____

e. Time period grant covers: _____

9. Remarks: **Real Property Tax Law 550(2)(h) allows for a correction to the tax roll and a corrected tax bill if a clerical error has been made.**

Director's Report
Application for Correction of 2021 Taxes

Town of: Galway

Tax map #: 210.-1-47

Applicant: Thomas F. Whalen
Barbara E. Whalen

Property: 173 Sanders Rd.
Amsterdam, NY 12010

New York State Real Property Tax Law Type of Error: RPTL Section 550(2)(h) Clerical error: an incorrect entry on a tax roll of a relieved school tax which has been previously paid.

Report of Investigation: The school tax collector reported that taxes were paid on 9/30/2020 but were not credited to account resulting in school taxes being relieved onto the 2021 Town/County tax bill in error.

Director's Recommendation: I recommend the Board of Supervisors authorize a correction to the tax roll and a new tax bill generated omitting the relieved school taxes in the amount of \$4,170.81 including penalties & interest.

The applicant has filed for this correction during the time period to pay the Town and County tax without penalty and interest and therefore has 8 days from the date the corrected tax bill is mailed to pay the corrected tax. After the 8 days, interest and penalties may be added.

Original Tax
\$5,361.08

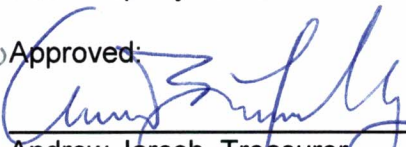
Corrected Tax
\$1,190.27

Difference
\$4,170.81



Anna Stanko, Director
Real Property Tax Service

2/10/2021
Date

Approved: 

Andrew Jarosh, Treasurer

2/12/2021
Date

Real Property Tax Committee Recommendation:

() approved
() disapproved

Eric Connolly, Chairman
Real Property Tax Committee

Date



Application for Corrected Tax Roll

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners Barbara Whalen & Thomas F. Whalen			
Mailing address of owners (number and street or PO box) 173 Sanders Road		Location of property (street address) 173 Sanders Rd	
City, village, or post office Amsterdam	State NY	ZIP code 12010	City, town, or village Amsterdam
			State N.Y.
			ZIP code 12010
Daytime contact number	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 210.-1-47	
Account number (as appears on tax bill)		Amount of taxes currently billed \$5,361.08	
Reasons for requesting a correction to tax roll: School taxes were paid appropriately but were relieved on Town/County bill.			

I hereby request a correction of tax levied by Saratoga County/Town of Galway for the year(s) 2021.
(County, city, village, etc.)

Signature of applicant Barbara Whalen	Date 1/26/21
--	-----------------

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 2/1/21	Period of warrant for collection of taxes 1/1/21 to 3/31/21
Last day for collection of taxes without interest 7/31/21 Per Governor's E.O. 202-92-B 2/21/2021	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official Carmen Sclafano	Date 2/2/2021

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of _____ who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____ : (insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error Error in essential fact Unlawful Entry

Amount of taxes currently billed \$5,361.08	Corrected tax \$1,190.27
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____

Signature of chief executive officer, or official designated by resolution	Date
--	------



ASSESSOR'S DEPOSITION

Town of Galway

Date January 26, 2021

In the matter of the application of:

Barbara Whalen + Thomas F

Applicant

173 Sanders Road

Address

Amsterdam NY 12010

City State Zip Code

Account #

210.-1-47

Tax Map Section Block Lot

Town of Galway, Saratoga County

Jurisdiction

2021

For the year(s)

(Name of owner as listed on appropriate tax roll or assessment roll, if different from applicant)

- For: Corrected Real Property Tax (checked)
Refund of Real Property Tax ()
Credit of Real Property Tax ()
Cancellation of Real Property Tax ()

After having made a diligent inquiry into the facts and circumstances relative to the actions and/or decisions of this office which resulted in the placement of the subject parcel and its associated data upon the assessment roll, we find the following:

The property owner paid their school taxes appropriately and before due date.

And therefore, based upon the foregoing, this office hereby recommends that the following action be taken:

School relevy be removed from their Town/County tax bill

*NEW ASSESSMENT = \$302,100

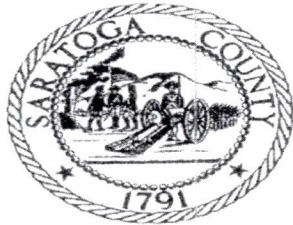
Victoria A. Hays

Assessor
Assessor
Assessor

I have read the following deposition and concur with this action, including the introduction by me of a corrective resolution before the Board of Supervisors of the County of Saratoga, as appropriate.

[Signature]

Supervisor



CORRECTED TAX: x

REFUND TAX: _____

Date: 2/4/21

Name/Address: Thomas F. Whalen **Year** 2021

 Barbara E. Whalen **Town:** Galway

 173 Sanders Rd. **SWIS** 413289

 Amsterdam, NY 12010 **S/B/L** 210.-1-47

Location: 173 Sanders Rd.

Calculations

	Assessed Value:	tax rate per \$1000		<u>Explanation:</u>
Gen County	266,100	0.030430	\$8.10	The School tax collector reported that taxes were paid on 9/30/2020 but were not credited to account resulting in school taxes being re-levied onto the 2021 Town/County tax bill in error.
NYS mandates	266,100	2.312967	\$615.48	
Town General	284,100	0.642591	\$182.56	
Highway	284,100	0.364135	\$103.45	
Ambulance District	302,100	0.333246	\$100.67	
Fire Protection	302,100	0.595855	\$180.01	
			\$1,190.27	
		TOTAL	\$1,190.27	
		original tax bill	\$5,361.08	
		corrected amount:	<u>\$1,190.27</u>	
		refund/difference	<u>\$4,170.81</u>	

SARATOGA COUNTY

2021 COUNTY AND TOWN REAL PROPERTY TAX BILL

Bill No.: 002342
 Sequence No.: 001870
 Page No.: 01 of 01

*For Fiscal Year 01/01/2021 to 12/31/2021 *Warrant Date 12/31/2020

MAKE CHECKS PAYABLE TO

TOWN OF GALWAY TAX COLLECTOR
 TOWN HALL 5910 SACANDAGA RD
 GALWAY NY 12074 OR ONLINE AT
 WWW.TOWNOFGALWAYNY.ORG
 PLUS SERVICE CHARGE

210.-1-47
 Whalen Thomas F
 Whalen Barbara E
 173 Sanders Rd
 Amsterdam, NY 12010

TO PAY IN PERSON

TOWN HALL COMPLEX
 MONDAY JAN ONLY 7AM - 5PM
 TUE WED THURS 7AM - 5PM
 EXACT CHANGE REQUIRED
 518-882-6070 EXT 10

Bill No.
 002342

PROPERTY ADDRESS & LEGAL DESCRIPTION

SWIS: 413289 S/B/L 210.-1-47

Location: 173 Sanders Rd

Town of Galway

School: Galway 1

210 1 Family Res

Roll Sect.: 1

Acreage: .70

Estimated State Aid: Cnty: 36,658,687
 Town: 240,000

PROPERTY TAXPAYER'S BILL OF RIGHTS

The assessor estimates the Full Market Value of this property as of JULY 1, 2019 was: 302,100

The Total Assessed Value of this property is: 302,100

The Uniform Percentage of Value used to establish assessments in your municipality was: 100.00%

If you feel your assessment is too high, you have the right to seek a reduction in the future. A publication entitled "Contesting your assessment" is available at the assessor's office and online at www.tax.ny.gov Please note that the period for filing complaints on the above assessment has passed.

Apply for Third Party Notification By: 11/01/2021

EXEMPTION	VALUE	TAX PURPOSE	FULL VALUE EXEMPTION	EXEMPTION	VALUE	TAX PURPOSE	FULL VALUE EXEMPTION
VET WAR C	36,000	COUNTY	36,000	VET WAR T	18,000	TOWN	18,000

PROPERTY TAXES

Taxing Purpose	Total Tax Levy	% Levy Change From Prior Year	Taxable Assessed Value or Units	Rates per \$1000 or per Unit	Tax Amount
GENERAL COUNTY	1,956,302	-10.7	266,100.00	.030430	8.10
NYS MANDATES	65,027,000	3.3	266,100.00	2.312967	615.48
GENERAL TOWN	300,000	-3.2	284,100.00	.642591	182.56
HIGHWAY	170,000	0.0	284,100.00	.364135	103.45
SCHOOL RELEVY					4,170.81
Ambulance District	160,340	0.0	302,100.00	.333246	100.67
Fire protection	267,240	0.0	302,100.00	.595855	180.01

PAYMENT SCHEDULE

If Paid By:	Penalty	Amount	Total Due is:
01/31/2021	0.0%	0.00	5,361.08
02/28/2021	1.0%	53.61	5,414.69
03/31/2021	2.0%	107.22	5,469.30

TOTAL TAXES DUE \$5,361.08

If Paid By: 01/31/2021

NOTICE MARCH PAYMENT HAS 2% PENALTY PLUS AN ADDITIONAL \$ 1.00 HAS BEEN ADDED PER SEC. 987 OF THE REAL PROPERTY TAX LAW.

2021 COUNTY and TOWN REAL PROPERTY REMITTANCE STUB

Whalen Thomas F
 Whalen Barbara E
 173 Sanders Rd
 Amsterdam, NY 12010

Payment Received By:
 Check:
 Cash:
 Date:

Bill No.: 002342
 413289 210.-1-47

Bank Code:
 Town of Galway
 School: Galway 1
 Property Location: 173 Sanders Rd

TOTAL TAXES DUE
 If Paid By: 01/31/2021 *****5,361.08

02/28/2021 5,414.69
 03/31/2021 5,469.30



REMITTANCE STUB MUST BE RETURNED WITH PAYMENT.
 IF A RECEIPT IS NEEDED, RETURN ENTIRE BILL AND CHECK THIS BOX

GALWAY CENTRAL SCHOOL

Notice of 2020 School Tax
 NYS Taxation and
 Finance School Code: 212

RECEIPT

The total amount of local assistance to be received from the State of New York during the school year July 1, 2020 - June 30, 2021 is \$1,115,236.47
 The estimated tax to be raised is \$11,048,166.00
 % Changed from prior year 1.9900



Tax Collector - Barbara Sleight

PROPERTY DESCRIPTION

GALWAY CENTRAL SCHOOL
 5317 Sacandaga Rd
 Galway NY 12074

2020-000574

ADDRESS: 173 SANDERS RD
 TOWN: Galway
 SBL: 210.-1-47
 SWIS: 413289
 PROPERTY CLASS: 210
 ESCROW CODE:

WHALEN THOMAS F WHALEN BARBARA E
 173 SANDERS RD
 AMSTERDAM NY 12010

Your tax savings this year resulting from the New York State school tax relief (STAR) program is : \$516.00

Note: This year's STAR exemption benefit cannot exceed last year's benefit.

Full Market Value as of July 01, 2019 \$302,100.00
 Total Assessed Value as of July 01, 2020 \$302,100.00
 Uniform Percentage of Value 100.00

Exemption	Ex Amt	Full Ex Amt
VET-WARTIME/NONC	\$6,000.00	\$6,000.00
BAS STAR	\$37,210.00	\$37,210.00

PROPERTY TAXES	Taxable Assessed		
	Taxing Purpose	Before STAR	
SCHOOL TAX	\$296,100.00	14.4080120	\$4,266.21
LIBRARY	\$296,100.00	0.2408430	\$71.31
LESS STAR SAVINGS:			- \$516.00
			\$3,821.52
If Paid Between		Penalty	Penalty Amt
10/01/2020 - 10/31/2020		2.00 %	\$76.43
US Postmark determines date of payment.			
<i>County Treas.</i>		<i>7%</i>	<i>\$272.86</i>
<i>\$4,170.81</i>			

RECEIPT

RECEIPT

BALLSTON SPA NATIONAL BANK
 PO BOX 259
 BALLSTON SPA NY 12020
 2020 - 2021 SCHOOL TAX

RECEIPT

2020 - 2021 Payment Information Installment	Principal Paid	Penalty Paid	Total Received	Payment Date	Batch	Payer
1	\$3,821.52	\$0.00	\$3,821.52	9/30/20	FLAG01	WHALEN THOMAS F WH
	\$3,821.52	\$0.00	\$3,821.52			

210.-1-47

PAID IN FULL



SARATOGA COUNTY

PRE-RESOLUTION MEMORANDUM

TO: Steve Bulger, County Administrator
Jason Kemper
Hugh Burke Esq., County Attorney

FROM: Anna Stanko

DATE: 2/17/2021

Committee: Real Property

1. Budget Amendments: No
2. Amendments to the Compensation Schedule: No
3. Details on what the resolution will authorize:

The Resolution will authorize the cancellation of delinquent, current and prospective taxes for tax parcels:

87.-1-28.1-6; 151.-2-7.-1; 190.-7-6.-2; 295.12-1-55; 153.-3-16.1; 193.5-1-36.21; 266.8-1-41; 266.8-1-98.1 & 266.8-2-98

4. Vendors/contractors Selected: _____
- a. Less desirable alternatives: _____
 - b. Were bids/proposals solicited: _____
 - c. Was the contractor selected the lowest bid or proposal: _____
 - d. Was the contract awarded on the best value methodology: _____
 - e. Is the vendor/contractor a sole source: _____
 - g. Commencement date of contract term: [Click here to enter a date.](#)
 - h. Termination of contract date: [Click here to enter a date.](#)
 - i. Contract renewal and term: _____
 - j. Contact information (names, addresses): _____
 - k. Is the vendor/contractor an LLS, PLLC or partnership: _____
 - l. State of vendor/contractor organization: _____
 - m. Time element and why: _____
 - n. Other remarks: _____

5. Is this an annual housekeeping resolution: **NO**

- a. What were the terms of the prior resolution: _____
- b. Are the terms changing: **No**
- c. What is the reason for the change in terms: n/a

6. Is a new position being created: **No**



SARATOGA COUNTY

- a. Effective date [Click here to enter a date.](#)
- b. Salary and grade: _____

7. Is a new employee being hired: No

- a. Full name of the new employee including suffixes: _____
- d. City/Town of residence: _____
- e. Effective date of employment [Click here to enter a date.](#)
- f. Salary and grade _____
- g. Appointed position: _____
- h. Term: _____



8. Is a grant being accepted: No

- a. Source of grant funding: _____
- b. Amount of grant: \$ _____
- c. Purpose grant will be used for: _____
- d. Equipment and/or services being purchased with the grant: _____
- e. Time period grant covers: _____

9. Remarks:

See attached

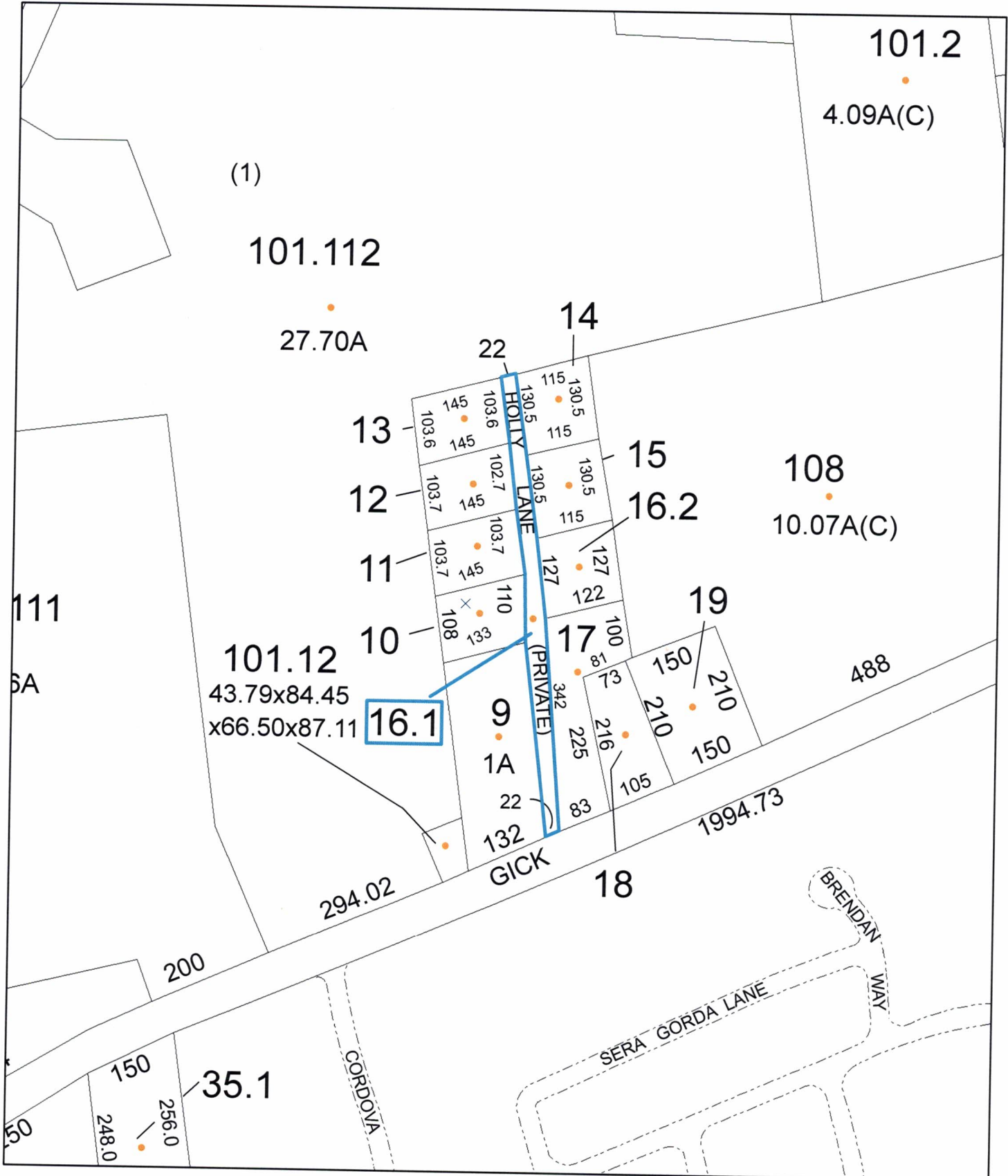
February 26, 2021 Real Property Committee

Town	SBL	delinquent tax year / amount	current tax	
Corinth	87.-1-28.1-6	2018 / \$329.85		 <p>mobile homes that have been removed and are no longer on the tax roll taxes are unenforceable see RPTL 1138</p>
Greenfield	151.-2-7.-1	2011 / \$356.12		
Milton	190.-7-6.-2	2011 / \$225.78		
Wilton	153.-3-16.1	2010 / \$420.00		<p>private ROW used by several properties delinquent taxes were cancelled in 2009 by resolution 146-09 Real Property Tax Committee Manual addresses private ROW's</p>
Waterford	295.12-1-55	2015 / \$274.55		<p>this parcel was conveyed to State of NY for highway ROW in 2014 tax parcel no longer exists tax is unenforceable see RPTL 1138</p>
Saratoga	193.5-1-36.21	2018-2020 2018 / \$537.57 2019 / \$316.37 2020 / \$270.73	2021 / \$79.19	<p>private ROW used by several properties on Saratoga Lake Real Property Tax Committee Manual addresses private ROW's</p>
Halfmoon	266.8-1-41 266.8-1-98.1 266.8-2-98	2017-2020 / \$351.87 2017-2020 / \$351.87 2017-2020 / \$326.90	2021 / \$23.70 2021 / \$23.70 2021 / \$19.74	 <p>county took title in 2015 - per the filed map these are parcels that were to be conveyed to the county to widen Farm to Market Road (cancel delinquent, current and prospective taxes)</p>



TOWN OF WILTON

1 inch = 200 feet



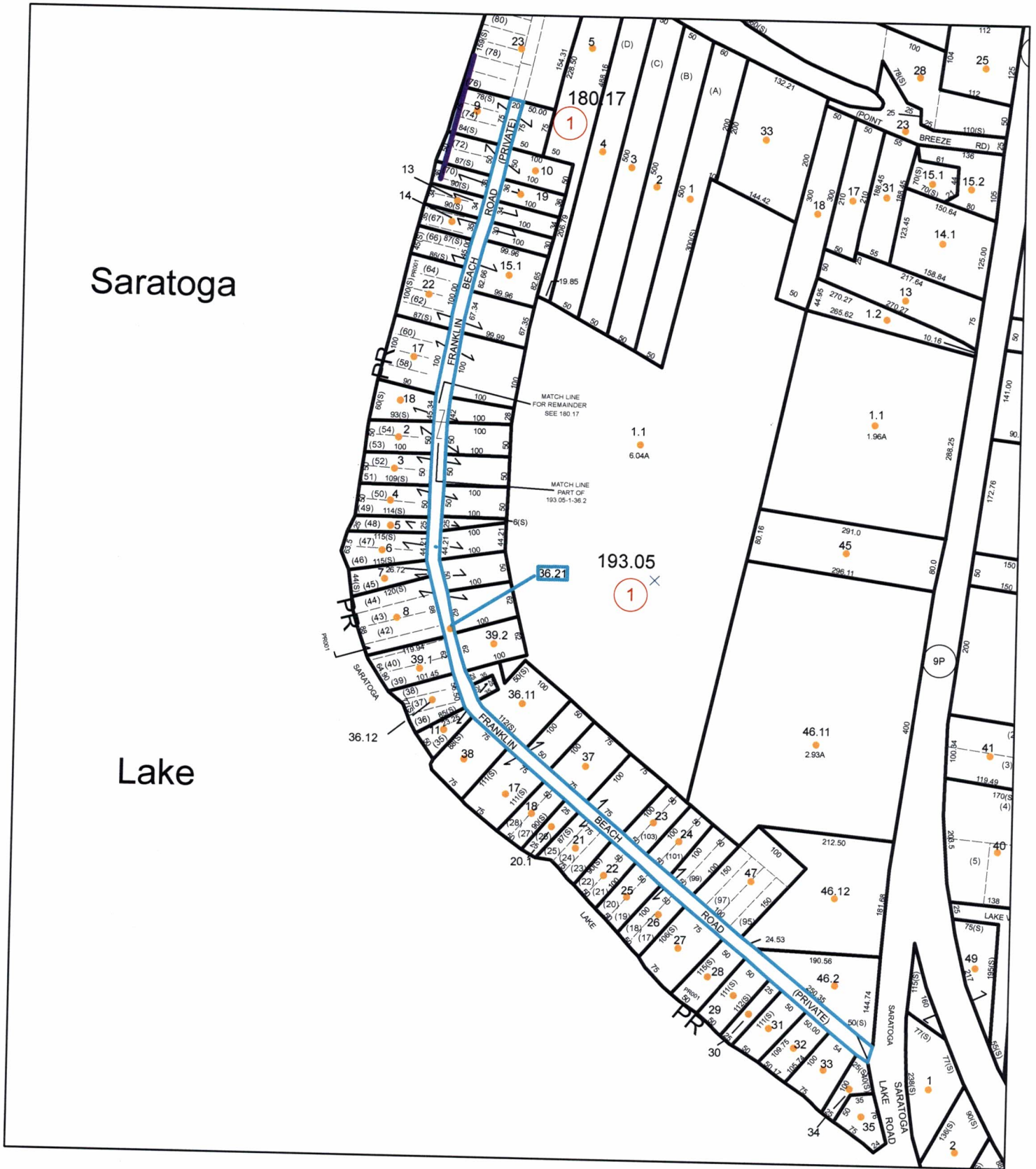
MAP IDENTIFICATION NO.:

193.5-1-36.21

Date Printed: 2/17/2021

Town of Saratoga

1 inch = 200 feet



Saratoga

Lake